

SENATE BILL 2820

By Roberts

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4 and Title 67, Chapter 6, relative to  
distribution of taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-103(a)(3), is amended by  
adding the following new subdivision (G):

(G)

(i) Notwithstanding another provision of law to the contrary, as an  
alternative to and in lieu of the allocation prescribed in subdivision (a)(3)(A), a  
county for which a major disaster declaration was approved by the president of  
the United States for severe storms and flooding that occurred on or about  
August 21, 2021, must receive four and six thousand thirty ten-thousandths  
percent (4.6030%) of the tax actually collected and remitted by dealers within the  
boundaries of the county. A distribution made to such county must be earmarked  
and paid from the general fund.

(ii) This subdivision (a)(3)(G) applies for fiscal years 2022-2024, and  
expires at the end of fiscal year 2024.

SECTION 2. Tennessee Code Annotated, Section 67-6-396, is amended by adding the  
following as a new subsection (g):

(g)

(1) Notwithstanding subsection (b), in a county for which a major disaster  
declaration was approved by the president of the United States for severe storms  
and flooding that occurred on or about August 21, 2021, the total amount

refunded under this section in connection with one (1) residence shall not exceed three thousand five hundred dollars (\$3,500).

(2) For purposes of this subsection (g):

(A) "Claimant" has the same meaning as defined in subsection (a), and includes a natural person whose secondary residence was damaged or destroyed in a county for which a major disaster declaration was approved by the president of the United States for severe storms and flooding that occurred on or about August 21, 2021, and the damage or destruction was a direct result of such severe storms and flooding; and

(B) "Major appliance," "residential building supplies," and "residential furniture" have the same meanings as defined in subsection (a), and include such items as used in a claimant's secondary residence.

(3) Each claimant under this subsection (g) is limited to one (1) refund claim for a primary residence and one (1) refund claim for one (1) secondary residence.

(4) Subsection (c) applies to all refund claims in connection with:

(A) A primary residence; and

(B) A secondary residence; provided, that a claimant is not required to include proof of receipt of federal disaster assistance and the claimant must file such claim for a refund on or before March 31, 2023.

The claimant must certify that the secondary residence was damaged or destroyed in a county for which a major disaster declaration was approved by the president of the United States for severe storms and flooding that occurred on or about August 21, 2021, and the damage or destruction was a direct result of such severe storms and flooding.

(5) This subsection (g) is repealed on April 1, 2023; provided, that all claims filed before such date must be processed in accordance with this subsection (g).

SECTION 3. This act takes effect upon becoming a law, the public welfare requiring it.